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FISCAL IMPACT STATEMENT

LS 6780 | **NOTE PREPARED:** Feb 25, 2009
BILL NUMBER: HB 1447 | **BILL AMENDED:** Feb 23, 2009

SUBJECT: Property taxation.

FIRST AUTHOR: Rep. Welch | **BILL STATUS:** As Passed House
FIRST SPONSOR: Sen. Hershman

FUNDS AFFECTED: X **GENERAL** | **IMPACT:** State & Local
DEDICATED
FEDERAL

Summary of Legislation: (Amended) This bill reconciles differences among the laws enacted in the 2008 session of the General Assembly, and does the following:

Property Tax Deductions: This bill establishes procedures concerning property tax deductions.

Budgets: The bill specifies when certain nonelected boards must submit a proposed budget to a county fiscal body.

Fire Protection Territories: This bill provides that levy limits do not apply to a civil taxing unit in the first year in which the civil taxing unit becomes a participating unit in a fire protection territory. It provides that the legislative bodies of all participating units in a fire protection territory may agree to change the provider unit of the territory.

Township Fire Protection: The bill allows townships to provide fire protection or emergency services within a municipality that lies at least in part in the township and does not have a full-time paid fire department with out contracts if both legislative bodies approve. (Current law requires a municipality to lie entirely within the township to permit the arrangement.)

MRDD Levies: The bill indicates that property tax levies that are imposed by a county for the first time after 2008 for a community mental health center (CMHC) or a community mental retardation and other developmental disabilities (MRDD) center are outside the general levy limit that applies to other county levies.

Mobile Homes: The bill specifies when a mobile or manufactured home may be treated as inventory, and permits the waiver of property taxes on an abandoned mobile or manufactured home, upon petition by the title holder, when the property tax liability exceeds the resale value of the property.

Levy Controls: This bill replaces property tax rate controls with property tax levy controls. The bill provides that the levy limits imposed by law do not apply to a special assessment or tax imposed to replace revenue lost to a tax increment finance (TIF) allocation area.

Golf Courses: The bill provides assessment standards for golf courses.

Pension Balances: This bill allows certain pension balances to be used for administrative and health care costs for pension members.

Major Bridge: The bill expands the purposes for which the major bridge fund may be used. In an eligible county in which a county bridge fund has been established, the bill provides that the county executive is responsible for providing funds for all bridges within the county, including those in municipalities, except bridges on the state highway system.

Property Tax Bills: This bill makes changes in the content and form of property tax statements. The bill requires the use of provisional property tax statements if a county fails to issue property tax statements before July 1. It requires the determination of provisional taxes based on 60% of the preceding year's taxes unless the county treasurer opts to use a percentage between 60% and 90% and it provides a procedure for using provisional property tax statements when the tax rate for a cross-county unit has not been determined. In the determination of the amount of property taxes on a provisional statement based on the preceding year's taxes, the bill requires the exclusion of the preceding year's taxes that result from a levy that no longer exists in the current year.

Homestead Credits: The bill provides for two semiannual installments of revenue replacing homestead credits granted to taxpayers in 2009 and 2010.

Senior Citizens: This bill merges the text of a definition related to the senior citizen tax limit credit into the credit law.

Bond Issues: The bill eliminates provisions requiring the Department of Local Government Finance (DLGF) to approve bonds, leases, and other obligations of political subdivisions. It exempts nonelected school boards from the law requiring taxing units with nonelected governing bodies to have bond issues and leases approved by the fiscal body of a county, city, or town. The bill also defines "registered voter" for purposes of the statute specifying who is eligible to sign a petition requesting a referendum for a controlled project.

Tax Adjustment Boards: The bill removes the expiration date for the county boards of tax adjustment.

Redevelopment Commission: The bill permits a redevelopment commission, or two or more commissions acting jointly, to contract for educational programs, work training programs, worker retraining programs, and other programs designed to prepare individuals to participate in the competitive and global economy. It requires a redevelopment commission to make certain findings before entering into such a contract. The bill provides that, subject to certain limitations, a redevelopment commission may use any revenues legally available to the commission to fund such a program and it specifies that the term "commission" refers to a redevelopment commission.

Assessment Appeals: This bill provides that the deadlines for assessing officials to change a personal property tax assessment do not apply to a change in the assessed value of personal property that results from the resolution of a personal property assessment appeal. The bill also allows an assessing official defending a determination in the tax court to elect, without the approval of the Attorney General, to be represented by an attorney selected and paid by the defendant, the township, or the county.

Maximum Levy Adjustment: The bill legalizes the method used by the DLGF to reduce the 2009 maximum permissible ad valorem property tax levy of taxing units that paid benefits to members of the 1925 Police Pension Fund, the 1937 Firefighters' Pension Fund, or the 1953 Police Pension Fund and makes other corrections.

Child Welfare Funds Surplus: This bill requires the excess that was transferred from the family and children's fund and children's psychiatric residential treatment services fund for Tippecanoe County to the county's levy excess fund as required by P.L.146-2008 to be used for the operation of a juvenile justice center.

Library Capital Projects: This bill allows the Pendleton Library to impose annual capital project fund levies that exceed the usual limits by $20,000 for the calendar years beginning after December 31, 2009, and ending before January 1, 2015.

The bill also repeals obsolete provisions. (The introduced version of this bill was prepared by the Commission on State Tax and Financing Policy.)

Effective Date: (Amended) Upon passage; January 1, 2005 (retroactive); January 1, 2008 (retroactive); March 1, 2008 (retroactive); March 1, 2009 (retroactive); December 31, 2008 (retroactive); January 1, 2009 (retroactive); July 1, 2009; January 1, 2010.

Explanation of State Expenditures: *Bond Issues:* As a result of the passage of HEA 1001-2008, most of the DLGF's review functions pertaining to local debt issues have been repealed. This bill eliminates the remaining DLGF debt review provisions.

Property Tax Bills: The form of the property tax billing statement is currently prescribed by the DLGF but must also be approved by the State Board of Accounts. This bill would eliminate the requirement for Board of Accounts approval, allowing the Board to direct those resources elsewhere.

The bill also changes the required content of the tax billing statement. Among other things, the statement, called a TS-1, must currently list each taxing unit's tax rate and the liability owed to each unit for the prior and current year. The TS-1 also shows the year-to-year tax bill change in dollars for each taxing unit, and the percentage of the total change in the tax bill that is attributed to each taxing unit. This bill would remove the requirement to report the unit tax rates and the percentage of the total change. The list of prior and current tax liabilities to each taxing unit would remain intact. The DLGF would have to redesign the TS-1 form to remove the rates and percentage.

Homestead Credits: Under HEA 1001-2008, the state will pay homestead credits in the amount of $140 M in CY 2009 and $80 M in CY 2010. The state is required to make distributions to counties within two weeks from the date that a county sends a tax bill that includes the credit. Most counties send a two-part bill in one mailing that includes coupons for both installments of the property tax bill. The state must pay the entire calendar year's distribution to the county within two weeks of that mailing.

This bill would require the state to make the payments in two installments, each not later than the due date for each property tax installment. For counties with on-time billings, this provision would spread the calendar year payments over two fiscal years. For counties with late billings but with two installments, this provision would allow the state to hold one-half of the annual payment until the due date of the second installment. The state would earn additional interest on those funds.

Study Committee: This bill would create an interim study committee for the 2009 interim to study whether taxpayers are permitted an appropriate opportunity to participate in the local budgeting process. The committee is to operate under the policies governing study committees adopted by the Legislative Council. Legislative Council resolutions in the past have established budgets for interim study committees in the amount of $9,500 per interim for committees with fewer than 16 members.

Explanation of State Revenues:

Explanation of Local Expenditures: *Bond Issues:* The definition under this bill of "registered voter" as it pertains to signatures on a petition to initiate the referendum process is consistent with the definition used in the petition and remonstrance process. This provision has no fiscal impact.

Under current law, if there is no primary or general election within six months of the date that a public question on debt is certified, then the question may be placed on the ballot during a special election if the taxing unit agrees to pay the cost of the election. In a year without both a general election and a municipal election, the taxing unit is not required to pay the election cost. The election becomes a county expense.

Under this provision, the option of holding a special election would be available only if there are no elections within one year of the certification of the question. The taxing unit would pay the cost of any special election, regardless of whether there is a general or municipal election in the year. This provision would reduce county costs for special elections.

Assessment Appeals: Under current law, a township or county assessor, county auditor, county property tax assessment board of appeals (PTABOA) or member of the PTABOA may hire an attorney, rather than use the Attorney General, to defend an original assessment determination only with the written approval of the Attorney General. The private attorney is paid by the township, county, or defendant.

Under this provision, the local official would not need the Attorney General's permission to hire a private attorney. This provision could increase local legal costs if more private attorneys are hired to defend assessments.

Property Tax Bills: The proposed changes to the TS-1 would require software changes to rearrange the remaining reportable items in the manner required by the DLGF. There would be some additional county costs associated with this change. The amount is not currently known.

Major Bridge: Under current law, the executive of a county whose population is between 100,000 and 700,000 and which has a major obstruction between its commercial or population centers is authorized to provide a major bridge fund for the construction of major bridges. To provide for the fund, the executive may levy a tax on all taxable property within the county. The rate may not exceed $0.0333 on each $100 of assessed valuation of property.

The bill renames the major bridge fund as the county bridge fund. It makes the county executive responsible for the maintenance of all the bridges in the county except those on the state highway system. Additionally, it authorizes the fund to be used for constructing, maintaining or repairing bridges, approaches or grade separations of other structures other than major bridges.

Under current law, Allen, Elkhart, Hamilton, LaPorte and St. Joseph counties have a county major bridge fund. In CY 2008, these counties levied about $10.5 M. Appropriations were approximately $8 M.

Redevelopment Commission: Under this proposal, two or more redevelopment commissions may jointly contract with an entity to provide educational, work training, worker retraining, and other related programs. A commission may spend up to 15% of its TIF revenues for these programs but may not spend any bond proceeds for this purpose.

Currently, if the amount of allocated assessed value in a TIF area exceeds the amount necessary to generate sufficient funds to meet obligations, then the excess AV must be reallocated to the affected taxing units. The reallocation of AV to the taxing units reduces tax rates and increases revenues in cumulative funds. The expanded scope of use for TIF proceeds in this bill could reduce the amount of excess AV available for reallocation.

Pension Balances: Under HEA 1001-2008, the state funds 100% of the cost for the pre-1977 public safety pensions, beginning in CY 2009. Under this bill, civil taxing units would be permitted to spend any unused balances that they have accrued in those funds to pay the costs of local administration of the fund and for health benefits for members of the fund and their beneficiaries. The balances in those funds is not currently available.

Explanation of Local Revenues: (Revised) *Property Tax Deductions:* Before the passage of HEA 1001-2008, homeowners filed an application for the state homestead credit and the standard deduction was automatically granted to all homeowners who received the credit. Since the homestead credit was eliminated by HEA 1001-2008, homeowners must now apply directly for the standard deduction. The changes in this bill reconcile multiple versions of the deduction statutes and complete the transformation so that the eligibility and filing requirements for the standard deduction mirror those of the former homestead credit. Under ths bill, homeowners may apply for the standard deduction on a sales disclosure form and may apply at any time during the assessment year or before January 10^{th} of the following year to be effective for taxes payable in the year following the assessment year. As clarifications, most of these provisions have no fiscal impact. However, the additional time in January during which a homeowner may file for the standard deduction could result in a very small number of additional deductions.

Budgets: Under current law, a civil taxing unit with a non-elected governing body must submit its proposed budget and property tax levy for approval by the county fiscal body or municipal fiscal body if the percentage increase in the proposed budget is greater than the income-based assessed value growth quotient. Under the bill, all conservancy districts, solid waste management districts, and fire protection districts, regardless of the percentage increase proposed, would be subject to county or municipal budget review.

Bond Issues: Under current law, a civil taxing unit or school corporation with a non-elected governing body may not issue debt payable from property tax without the approval of the county fiscal body or municipal fiscal body. Beginning in 2009 under this bill, non-elected school board debt issues would not be subject to this review. Library debt would be reviewed by the county fiscal body.

Under this proposal, a taxing unit that wishes to issue debt may elect to put the issue on referendum if (1) the project is a controlled project but there was no successful petition for a public question, or (2) the project is not controlled because it is in response to a natural disaster, an accident, or an emergency. If the referendum vote is affirmative, then this provision would have the effect of moving the levy for the debt issue outside of the circuit breaker cap. The cost of circuit breaker credits for all civil units and school corporations that overlap with the issuing unit could be reduced by placing the levy outside of the cap.

(Revised) *Fire Protection Territories - Maximum Levy:* Under current law, the legislative bodies of at least 2 contiguous taxing units may establish a fire protection territory (FPT). All units involved in the FPT are participating units, one of which is the provider unit. During the first three years of the territory's existence, the participating units each impose a property tax levy to support the FPT. After three years, the provider unit imposes a levy and tax rate upon all of the property in the FPT and the other participating units' levies for fire protection are eliminated.

Prior to the passage of HEA 1001-2008, a participating unit's maximum levy could be increased in those first 3 years in order to generate the unit's share of the amount necessary to fund the FPT. Under HEA 1001-2008, the levy for a FPT cannot increase by more than the income-based assessed value growth quotient (AVGQ), about 4% per year.

Under this bill, new participating units would submit their first-year proposed budget, levy, and tax rate for the FPT to the state's Local Government Property Tax Control Board. The Control Board would make a recommendation to the DLGF, who would make a final determination. The initial levy set by the DLGF would be the basis for future levy growth under the AVGQ limits, except that the DLGF could reduce the base by all or a part of the initial levy that was used to establish an operating balance. Compared to the levy limits under current law, this provision could increase the property tax levy for future FPTs. A levy increase could increase the local cost of circuit breaker credits in areas where the circuit breaker has been triggered.

Fire Protection Territories - Revenue Distribution: Proceeds from CAGIT, COIT, and CEDIT are currently distributed to qualifying taxing units in the county based on each taxing unit's portion of the total qualified county levy. The excise taxes (motor vehicle, commercial vehicle, aircraft, and boat excise taxes) paid by residents or businesses located in each taxing district are distributed to each of the taxing units that serve that taxing district, based on each taxing unit's portion of the total district levy.

Beginning in 2009 under this proposal, the income and excise tax distributions would assume that the levies imposed within a participating taxing unit for a FPT are a part of the participating unit's basis for revenue allocation. Revenues for provider units would be reduced, while the revenues for the remainder of the participating units would increase. According to available data, there are currently 20 fire protection territories. County auditors reported that FPTs received $2.7 M in excise taxes in 2007, $241,000 in CAGIT PTRC in 2008, and $8.4 M in certified shares for CAGIT, COIT, and CEDIT in 2008.

Under this bill, revenue losses for provider units are estimated at $130,000 in excise tax, $31,000 in CAGIT PTRC, and $550,000 in certified shares. The other participating units would have revenue increases in the same amounts. A change in CAGIT PTRC shifts property tax relief dollars between taxing units with no change in the units' total available revenue. A change in excise tax or certified shares is a change in spendable dollars.

MRDD Levies: Under HEA 1001-2008, the property taxes levied by a county for a CMHC or an MRDD center are exempt from the county's maximum levy limit if the center was funded in 2008. Future county levies are subject to the county's maximum levy limit in counties that did not fund a center in 2008. In addition, levy growth for existing centers is limited to the income-based assessed value growth quotient (about 4% per year).

Prior to the passage of HEA 1001-2008, these levies were not subject to the county's maximum levy limit. Appropriation and levy growth for a CMHC was already limited to the AV growth quotient. The appropriation and levy for an MRDD center was (and still is) limited to the amount generated by a tax rate of $0.0333 per $100 AV, as adjusted for valuation adjustments since 2003.

Currently, every county funds a CMHC and 79 counties fund an MRDD center. Total levies for 2008 (or 2007 in a few counties) were $32.4 M for CMHCs and $10.8 M for MRDD centers.

Under this bill, all allowable levies to support a center would be exempt from the county's maximum levy limit. The appropriation and levy growth for CMHCs would continue to be limited to the levy growth multiplier. The appropriation and levy for counties that currently fund an MRDD center would be limited to the amount from the previous year, or no growth. Counties that have not funded an MRDD center could appropriate and levy an amount in the first year up to the amount that would be generated by a tax rate of $0.0333 per $100 AV, as adjusted for valuation adjustments.

The maximum amount that could be levied for an MRDD center in the 13 counties that haven't funded one is about $5.5 M. These counties include Daviess, Hancock, Hendricks, Henry, Howard, Jefferson, LaPorte, Martin, Parke, Posey, Putnam, Shelby, and Sullivan. The potential loss of levy growth in the 79 counties that currently fund an MRDD center is estimated at $447,000 in CY 2010 and $866,000 in CY 2011.

A potential levy increase in the 13 counties without an MRDD center could increase the local cost of circuit breaker credits in areas where the circuit breaker has been triggered. The loss of levy growth in the other 79 counties could reduce the local cost of circuit breaker credits

Levy Controls: Under current law, the majority of non-debt funds are subject to levy controls. However, some are subject to rate controls. Rate controlled funds mainly include the school capital projects fund and civil cumulative funds. The rate controls are maximum tax rates for a fund and are annually adjusted to eliminate the effects of trending and general reassessments. The levy for a fund at its maximum rate will grow each year only by the amount of property growth (not adjustments to existing property values). Taxing units can raise the rates for funds that are not at the maximum rate.

This bill would convert the controls for these funds to levy controls. Beginning with taxes payable in 2010, the levies for these funds may not exceed the previous year's levy. There would be no future growth in these fund levies beyond the 2009 levy amount. A taxing unit could, however, impose a tax rate of up to the old rate cap if the there was no levy for the fund in the previous year. The levy would be determined by the DLGF.

The loss of levy growth in the capital projects and civil cumulative funds could reduce the local cost of circuit breaker credits in areas where the circuit breaker has been triggered.

In 2008 (2007 in a few counties), the school capital projects fund levy totaled $836 M while the total cumulative fund levy for civil units totaled $218 M.

Golf Courses: Under this provision, golf courses would be assessed under the income capitalization approach. The bill requires local assessors to gather the necessary data from the golf course owner to compute assessments for the March 1, 2009, 2010, and 2011, assessment dates. The DLGF would be required to provide income capitalization tables for golf courses for assessments after 2011.

While income capitalization may currently be considered in determining golf course assessments, it is not in use in many areas. The assessments determined under this method are more than likely lower than the current assessments. The required use of income capitalization would result in a reduction of assessed value for golf courses. This would shift a part of the property tax burden from golf courses to all other taxpayers through a higher tax rate. The resulting higher tax rate could increase the local cost of circuit breaker credits in areas where the circuit breaker has been triggered.

Senior Homeowners: The income, age, and assessed value qualifications for the additional circuit breaker available to qualified seniors are contained in two sections of the Indiana Code. This bill merges all of the qualifications into one section and repeals the other section.

Under current law, homeowners who qualify for the senior deduction may not receive any other deductions except for the mortgage deduction and the traditional standard deduction. The new supplemental homestead standard deduction is automatically granted to any homeowner that receives the traditional standard deduction. This bill clarifies that senior taxpayers may receive both the over 65 deduction and the supplemental standard deduction. The bill would also allow the senior deduction in conjunction with the solar power, wind power, hydroelectric power, and geothermal energy system deductions. The over 65 deduction is a maximum of $12,480 per senior home. Statewide, there are approximately 116,000 deductions totaling $1.4 B M in AV.

(Revised) *Tax Bills - Provisional:* Under current law, a county may elect to send out provisional tax statements to its taxpayers if the county abstract is not completed by March 15th of the tax payment year. The abstract is prepared when tax rates are certified and tax bills are figured. Provisional bills are based on 90% of the previous year's taxes. The first installment is due on May 10th unless the notice of reassessment or trended assessment is sent after March 26th, in which case the payment is due 45 days after the tax billing statement is mailed. The second installment is due on November 10th unless the May due date was delayed, in which case the November due date may be moved to any date through December 31st.

Beginning with taxes payable in 2009 under this proposal, counties would be required to use provisional bills if tax bills are not sent before July 1st.. The provisional bills would be based on 60% of the previous taxes. The county treasurer may determine in writing to use a base of up to 90% of the previous taxes.

In addition, under the bill, the county treasurer may elect to use provisional bills in parts of the county that are served by cross-county units for which there is no tax rate certified due to issues in the neighboring county.

In counties that have not timely completed assessment and billing duties, this proposal could speed up the billing process. Earlier billings could eliminate or reduce the need for local civil taxing units and school corporations to borrow money for cash flow purposes.

Tax Adjustment Boards (TAB): Prior to the passage of HEA 1478 - 2007, each county (that did not abolish it) had a TAB comprised of 7 members. The TAB members include one member of the county fiscal body, one member of the fiscal body of the largest city or town in the county, one board member of the county's largest school corporation based on AV, and four resident freeholders appointed by the county commissioners. The TAB was required to review each civil taxing unit's and school corporation's proposed budget, tax rate, and tax levy and could revise or reduce, but not increase them. Under HEA 1478 - 2007, these boards expired on December 31, 2008.

This bill would retroactively reestablish the boards on December 31, 2008. The four resident freehold members receive a per diem salary for each day of actual service at the same rate set by the county for the county property tax assessment board of appeals (PTABOA). Counties that do not elect to abolish their TAB would have increased expenses for per diem payments.

Assessment Appeals: Under current law, business tangible personal property tax returns must be filed by May 15th of the assessment year, or by June 14th if the taxpayer is granted an extension. The township assessor, if any, may change the assessed value on the return if notice is given to the taxpayer before September 15th, or four months after the return is filed if filed after May 15th. The county assessor or PTABOA may change the assessed value on the return if notice is given to the taxpayer before October 30th, or five months after the return is filed if filed after May 15th. The DLGF may change the assessed value on the return if notice is given to the taxpayer before October 1st of the following year, or 16 months after the return is filed if filed after May 15th.

Retroactive to January 1, 2005, this bill clarifies that the above deadlines do not apply if the assessment change is the result of the resolution of a taxpayer appeal.

Maximum Levy Adjustment: Prior to the passage of HEA 1001-2008, the state made distributions to local taxing units to pay a part of the cost of benefits under the pre-1977 public safety pension plans. Beginning in 2009 under HEA 1001-2008, the state has assumed the remainder of the cost of those benefits. HEA 1001-2008 also required a reduction in maximum levies by the amount of the state payments. The DLGF has administered this section by reducing the taxing units' maximum levies by the *additional* amount of state payments made under HEA 1001-2008 rather than by the entire amount of the new plus existing state payments. This bill would legalize the actions taken by the DLGF.

Mobile Homes: Under this provision, a mobile home assessed as personal property would be treated as inventory if the home is (1) located in a mobile home community, (2) unoccupied, and (3) for sale. Under current law, inventory is exempt from property taxation so this provision would provide an exemption to these homes.

Under this bill, the title holder of an abandoned mobile home may petition the county assessor for a waiver of property taxes if (1) the mobile home is not suitable as a residence, (2) the mobile home has little or no value as a residence, and (3) the tax liability exceeds the resale value. If the assessor grants the waiver, the title holder must dismantle or destroy the home.

Assessments on personal property mobile homes are not considered part of the certified value that is used to compute tax rates. This has to do with the fact that the assessment date for these homes is January 15th with taxes paid in May and November of the same year. Tax rates must be certified by February 15th, leaving little or no time to make the assessments and include them in the AV base.

The property tax revenue generated by mobile homes may be used to offset shortages in levy collections. While the tax rate would not be directly affected by an assessment reduction for mobile homes, the revenue received by the local units would be reduced. One exception to this explanation is the case where a unit collects more than 100% of its tax levy. In this case, the overage is used to reduce the following year's levy and tax rate through the unit's levy excess fund. So, it is possible, indirectly, for a reduction in mobile home-generated tax collections in one year to affect the following year's tax rate. The actual impact of this provision is not currently available. There are approximately 90,000 to 100,000 mobile homes in the state.

Library Capital Projects: Under this provision the Pendleton Library capital project fund levy would increase by $20,000 per year for 5 years, 2010 through 2014.

Child Welfare Funds Surplus: Under HEA 1001-2008, surplus balances in a county's family and children's fund and children's psychiatric residential treatment services fund must be deposited into the county levy excess fund. Money in the levy excess fund may only be used to pay property tax refunds and to reduce the following year's levy.

This bill would allow Tippecanoe County to, instead, use the surplus funds to provide operating revenues for the county's juvenile justice center. The combined surplus in Tippecanoe County's two funds is estimated at $3.7 M. The redirection of the $3.7 M from the levy excess fund could increase the local cost of circuit breaker credits in CY 2010.

Effect on Circuit Breakers: Any provision that affects local property tax levies, assessments, deductions, or credits may have an effect on the local cost of circuit breaker credits. If, on the whole, the changes result in higher net tax amounts, then the cost of the circuit breaker credits will rise. If net tax is reduced, then the cost of the circuit breaker credits will also fall.

State Agencies Affected: Department of Local Government Finance.

Local Agencies Affected: Local assessors; County auditors; County treasurers; County boards of tax adjustment; Non-elected school boards; Solid waste management districts; conservancy districts; Fire protection territories; Township fire departments; Redevelopment Commissions; All civil taxing units and school corporations.

Information Sources: Mary Edmonds, Department of Child Services; Local Government Database, Department of Local Government Finance.

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